

EXHIBIT C

**SUMMARY OF MATTERS WITH RESPECT TO
THIRD INTERIM APPLICATION OF
ANDREWS KURTH LLP
FOR THE PERIOD OF DECEMBER 1, 2008 TO MARCH 31, 2009**

Matter Number	Matter Name	Fee Amount	Disbursement Amount
0181752	DIP FINANCING/CASH COLLATERAL	8,977.00	1.61
0181754	EMPLOYMENT OF PROFESSIONALS/FEE APPLICATION	6,670.50	143.52
0181756	PLAN AND DISCLOSURE STATEMENT	282,165.50	115,282.85
0181757	TAX MATTERS	4,560.00	0.14
0181761	BUSINESS OPERATIONS	2,710.00	0.00
0181762	CASE ADMINISTRATION	18,085.50	3,196.48
0181763	CLAIMS	27,697.00	214.40
0181764	COMMITTEE MATTERS	28,292.00	200.05
Total Services			\$ 379,157.50
Total Disbursements			\$ 119,039.05
Total Current Services and Disbursements			\$ 498,196.55

PAYMENT DUE UPON RECEIPT

For Questions or Comments Regarding this Bill, Please Contact the Accounting Department at (713) 220-4606.

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